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PAYROLL BULLETIN
(92-2)

TO: All State Agencies, Departments, Boards, Commissions and Universities
SUBJECT: Revised 1992 Federal Withholding Tables

Attached are the revised 1992 Federal income tax withholding tables. These new rates are effective for wages paid after February, 1992, however they may be used earlier.

Employees who wish to keep their withholding at the current rate must complete a new form W-4 claiming the same number of withholding allowances but request that an extra amount be withheld each pay period. Employees withheld at the married rate should calculate this extra amount by dividing \$345.00 by the number of pay periods in a year. Employees withheld at the single rate should calculate the extra amount by dividing \$172.00 by the number of pay periods in the year. There is no change in the exemption rate shown in Payroll Bulletin 7-91 dated November 22, 1991.

For employees who are withheld at the single rate, the adjustment is phased out if annual wages from an employer are between \$47,450 and \$53,200 after gross wages are reduced by \$2,500 for each withholding allowance claimed. For employees who are withheld at the married rate, the adjustment is phased out if annual wages from an employer are between \$78,700 and \$90,200 after reducing gross wages by \$2,300 for each withholding allowance claimed. There is no change in withholding for employees whose annual wages from each employer are above the phase-out ranges.

Agencies may reproduce this bulletin for internal distribution purposes.

Questions regarding this bulletin should be directed to Nancy Smith or myself at (217) 782-4758.

Very truly yours,

Daniel S. Steven
Payroll Supervisor

Percentage Method Withholding Tables

Tables for Percentage Method of Withholding (For Wages Paid After February 1992)

TABLE 2—If the Payroll Period With Respect to an Employee is Biweekly

(a) SINGLE person—including head of household:				(b) MARRIED person—			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to be withheld shall be:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to be withheld shall be:	
Not over \$94		0		Not over \$231		0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$94	—\$875	15%	—\$94	\$231	—\$1,519	15%	—\$231
\$875	—\$1,825	\$117.15 plus 28%	—\$875	\$1,519	—\$3,027	\$193.20 plus 28%	—\$1,519
\$1,825	.....	\$383.15 plus 31%	—\$1,825	\$3,027	.....	\$615.44 plus 31%	—\$3,027

TABLE 3—If the Payroll Period With Respect to an Employee is Semimonthly

(a) SINGLE person—including head of household:				(b) MARRIED person—			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to be withheld shall be:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to be withheld shall be:	
Not over \$102		0		Not over \$250		0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$102	—\$948	15%	—\$102	\$250	—\$1,646	15%	—\$250
\$948	—\$1,977	\$126.90 plus 28%	—\$948	\$1,646	—\$3,279	\$209.40 plus 28%	—\$1,646
\$1,977	.....	\$415.02 plus 31%	—\$1,977	\$3,279	.....	\$666.64 plus 31%	—\$3,279

TABLE 4—If the Payroll Period With Respect to an Employee is Monthly

(a) SINGLE person—including head of household:				(b) MARRIED person—			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to be withheld shall be:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to be withheld shall be:	
Not over \$204		0		Not over \$500		0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$204	—\$1,896	15%	—\$204	\$500	—\$3,292	15%	—\$500
\$1,896	—\$3,954	\$253.80 plus 28%	—\$1,896	\$3,292	—\$6,558	\$418.80 plus 28%	—\$3,292
\$3,954	.....	\$830.04 plus 31%	—\$3,954	\$6,558	.....	\$1,333.28 plus 31%	—\$6,558